



City of Dublin

Office of the City Manager

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Memo

To: Members of Dublin City Council

From: Marsha I. Grigsby, City Manager *MIG/SG*

Date: September 20, 2012

Initiated By: Angel L. Mumma, Deputy City Manager/Director of Finance & Administration

Re: Resolution 56-12 – Accepting the Amounts and Rates and Authorizing Tax Levies

Summary

Each year, the Franklin County Budget Commission determines the amount of property taxes to be received based on the City's millage rates, both inside and outside the "10 mill limit." The inside millage rate was established many years ago by the State, and the outside millage is based on the 1976 levy for police operations.

As Council is aware, the property tax revenues from the City inside millage (1.75 mills) was allocated 100% to the Parkland Acquisition Fund from 2001 – 2006. During that period of time, approximately \$16.2 million in revenue was received. From 2007 – 2009, the City allocated .95 mills of the 1.75 mills to the Parkland Acquisition Fund and allocated the remaining .80 mills to the Capital Improvements Tax Fund.

In order to provide for additional flexibility as to how the revenues generated from the inside millage can be used, as part of the 2010 – 2014, 2011 – 2015, and 2012 – 2016 CIP processes, Council approved allocating .35 mills to the Parkland Acquisition Fund and 1.40 mills to the Capital Improvements Tax Fund for 2010, 2011 and 2012. As part of the 2013 – 2017 CIP process, Council approved the continuation of the same allocation. City Council, of course, has the ability to revise annually how that millage is allocated and reviews that allocation as part of the both the operating budget and CIP process.

In 2013, it is estimated that approximately \$2,733,600 in property tax revenue from the inside millage will be credited to the Capital Improvements Tax Fund and approximately \$683,400 to the Parkland Acquisition Fund. The fund balance in the Parkland Acquisition Fund at the end of 2012 is estimated to be \$3.0 million. Furthermore, the outside millage that is credited to the Safety Fund for police operations is estimated to generate approximately \$542,100.

The adoption of this Resolution is required by Section 5705.34 of the Ohio Revised Code. As stated in the attached correspondence from the Franklin County Budget Commission, the adopted Resolution is to be filed with the Budget Commission on or before October 1.

Recommendation

Staff is recommending the adoption of Resolution 56-12 at the September 24, 2012 City Council meeting.

Budget Commission

Franklin County • Ohio

Edward J. Leonard
Treasurer

Ronald J. O'Brien
Prosecuting Attorney

Clarence E. Mingo II
Auditor

Kerri L. Ritchie
Clerk

TO: POLITICAL SUBDIVISIONS & LIBRARIES WITH A LEVY
FROM: KERRI L. RITCHIE, CLERK *KLR*
RE: OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES
DATE: AUGUST 29, 2012

Enclosed are the following documents:

1. 2013 Official Certificate of Estimated Resources
2. Resolution Accepting the Amounts and Rates Authorizing the Necessary Tax Levies

The Resolution Accepting the Amounts and Rates must be voted on and adopted by your respective governing body and returned to this office on or before the first day of October (O.R.C. 5705.34). The amounts on this resolution **include** the real property state reimbursement for rollback and homestead. In the event your subdivision passes a levy in November and/or has a bond rate to be set by the Budget Commission, an "Amended Resolution Accepting the Amounts and Rates Authorizing Necessary Tax Levies" will be forwarded to you in late December.

The Real Estate & Public Utility tax levy revenue estimates appearing on your Official Certificate are based on 2011 valuation data and new construction as of January 1, 2012. The Official Certificate takes into account the "make whole" provisions as provided by the Ohio Department of Taxation.

Levies expiring in 2012 have been removed. Levies to be voted on in November 2012 are not included.

It should be noted that current tax revenue estimates may increase or decrease when actual valuation and effective tax rate data become available in December.

If you have any questions, please do not hesitate to contact me at 525-3743 or 525-3211.

Enclosures



**RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE
BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES
AND CERTIFYING THEM TO THE COUNTY AUDITOR**

(CITY COUNCIL)
OHIO REVISED CODE, SECTION 5705.34, 5705.35

The Council of the City of DUBLIN, Franklin County

Ohio, met in _____ session on the _____ day of _____,
(Regular or Special)
2012, at the office of _____ with the following members

present:

_____ moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously
adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2013; and

WHEREAS, The Budget Commission of Franklin County, Ohio, has certified its
action thereon to this Council together with an estimate by the County Auditor of the rate of
each tax necessary to be levied by this Council, and what part thereof is without, and what
part within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Council of the City of DUBLIN
Franklin County, Ohio, that the amounts and rates, as determined by the Budget
Commission in its certification, be and the same are hereby accepted: and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said City
the rate of each tax necessary to be levied within and without the ten mill limitation for tax year
2012 (collection year 2013) as follows:

SCHEDULE A

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY APPROVED BY THE
BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

<i>FUND</i>	<i>Amount to be Derived from Levies Outside 10 Mill Limitation</i>	<i>Amount Approved by Budget Commission Inside 10 Mill Limitation</i>	<i>County Auditor's Estimate of Full Tax Rate to Be Levied</i>	
			<i>Inside 10 Mill Limit</i>	<i>Outside 10 Mill Limit</i>
<i>Parkland Acquisition</i>		\$683,367.65	0.35	
<i>General Fund Charter</i>				
<i>Bond Retirement</i>				
<i>Bond Retirement Charter</i>				
<i>Police Pension</i>				
<i>Police Operating</i>	542,092.45			1.20
<i>Fire Pension</i>				
<i>Fire Operating</i>				
<i>Police/Fire Pension</i>				
<i>Capital Improvement Charter</i>		2,733,632.17	1.40	
<i>Road & Sidewalk Fund</i>				
<i>TOTAL</i>	542,092.45	3,416,999.82	1.75	1.20

and be it further

RESOLVED, That the Clerk of this Council be and is hereby directed to certify a copy of
this Resolution to the County Auditor of said County.

_____ seconded the Resolution and the roll being

called upon its adoption the vote resulted as follows:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Adopted the _____ day of _____, 2012.

Attest:

Clerk of Council

President of Council

DUBLIN

Franklin County, Ohio.

*CERTIFICATE OF COPY
ORIGINAL ON FILE*

The State of Ohio, Franklin County, ss.

I, _____, Clerk of the Council of the City of

DUBLIN within and for said County, and in whose

custody the Files and Records of said Council are required by the Laws of State of Ohio to be kept

do hereby certify that the foregoing is taken and copied from the original _____

now on file, that the foregoing has been compared by me with said original

document, and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____, 2012.

Clerk of Council

DUBLIN

Franklin County, Ohio.